



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MONONA WATER UTILITY

Principal Office: 5211 SCHLUTER ROAD
MONONA, WI 53716

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MONONA WATER UTILITY

Utility Address: 5211 SCHLUTER ROAD
MONONA, WI 53716

When was utility organized? 6/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KAREN ELEY

Title: INTERIM CLERK

Office Address:

5211 SCHLUTER ROAD
MONONA, WI 53716

Telephone: (605) 222 - 2525

Fax Number: (608) 222 - 9225

E-mail Address: cityclerk@ci.monona.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: MS KELLY HOEFER

Title: ACCOUNTANT

Office Address: VIRCHOW KRAUSE & CO. LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: khoefer@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MS KATHY THOMAS

Title: CHAIRMAN

Office Address:

5211 SCHLUTER ROAD
MONONA, WI 53716

Telephone: (608) 222 - 2525

Fax Number: (608) 222 - 9225

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW KRAUSE & CO. LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jdobson@virchowkrause.com**Date of most recent audit report:** 3/11/2004**Period covered by most recent audit:** 1/1/2003 - 12/31/2003

Names and titles of utility management including manager or superintendent:

Name: MR GARY J WEINERT**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

5211 SCHLUTER ROAD
MONONA, WI 53716

Telephone: (608) 222 - 2525**Fax Number:** (605) 222 - 9225**E-mail Address:** publicworks@ci.monona.wi.us

Name: MR TIMOTHY J STREBER**Title:** PUBLIC WORKS SUPERINTENDENT**Office Address:**

5211 SCHLUTER ROAD
MONONA, WI 53716

Telephone: (608) 222 - 2525**Fax Number:** (608) 222 - 9225**E-mail Address:** mononapw@tds.net

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

MS JUDY BAYER
MR JEFF BESCH
MS LESLIE BESCH
MR DENNIS KUGLE
MR D. BRUCE MCCONNELL
MR PETER MCKEEVER
MS BETSY POWERS
MR RANDALL REEG
MS KATHY THOMAS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

IDENTIFICATION AND OWNERSHIP

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,119,486	1,120,532	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	457,117	427,602	2
Depreciation Expense (403)	138,533	160,422	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	162,133	162,728	5
Total Operating Expenses	757,783	750,752	
Net Operating Income	361,703	369,780	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	361,703	369,780	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	21,753	21,288	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	21,753	21,288	
Total Income	383,456	391,068	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	26,758	0	13
Total Miscellaneous Income Deductions	26,758	0	
Income Before Interest Charges	356,698	391,068	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	102,874	105,454	14
Amortization of Debt Discount and Expense (428)	5,385	9,158	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	10,477	25,600	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	118,736	140,212	
Net Income	237,962	250,856	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,867,365	1,616,509	20
Balance Transferred from Income (433)	237,962	250,856	21
Miscellaneous Credits to Surplus (434)	993,262	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,098,589	1,867,365	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,119,486		1,119,486	1
Total (Acct. 400):	1,119,486	0	1,119,486	
Operation and Maintenance Expense (401-402):				
Derived	457,117		457,117	2
Total (Acct. 401-402):	457,117	0	457,117	
Depreciation Expense (403):				
Derived	138,533		138,533	3
Total (Acct. 403):	138,533	0	138,533	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	162,133		162,133	5
Total (Acct. 408):	162,133	0	162,133	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	361,703	0	361,703	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	21,753	0	21,753 11
Total (Acct. 419):	21,753	0	21,753
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	21,753	0	21,753
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		26,758	26,758 15
NONE	0	0	0 16
Total (Acct. 426):	0	26,758	26,758
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	26,758	26,758
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	102,874		102,874 17
Total (Acct. 427):	102,874	0	102,874
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	5,385		5,385 18
Total (Acct. 428):	5,385	0	5,385
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	10,477		10,477 20
Total (Acct. 430):	10,477	0	10,477
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	118,736	0	118,736
NET INCOME:	264,720	(26,758)	237,962
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,867,365	0	1,867,365 23
Total (Acct. 216):	1,867,365	0	1,867,365
Balance Transferred from Income (433):			
Derived	264,720	(26,758)	237,962 24
Total (Acct. 433):	264,720	(26,758)	237,962
Miscellaneous Credits to Surplus (434):			
ELIMINATION OF CIAC	0	993,262	993,262 25
Total (Acct. 434):	0	993,262	993,262
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,132,085	966,504	3,098,589

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,119,486	0	0	0	1,119,486	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,119,486	0	0	0	1,119,486	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	128,144		128,144	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	128,144	0	128,144	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,435,364	8,189,614	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,122,318	1,725,343	2
Net Utility Plant	6,313,046	6,464,271	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	421,292	399,267	6
Special Funds (125)	0	0	7
Total Other Property and Investments	421,292	399,267	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	206,234	344,764	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	244,991	196,624	11
Other Accounts Receivable (143)	0	183	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	25,686	25,686	14
Materials and Supplies (150)	14,848	14,848	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		3,702	17
Total Current and Accrued Assets	491,759	585,807	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	30,808	36,193	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	30,808	36,193	
Total Assets and Other Debits	7,256,905	7,485,538	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,876,158	1,876,158	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	3,098,589	1,867,365	23
Total Proprietary Capital	4,974,747	3,743,523	
LONG-TERM DEBT			
Bonds (221)	1,775,000	1,850,000	24
Advances from Municipality (223)	299,512	419,768	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,074,512	2,269,768	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,095	13,811	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	149,409	149,720	31
Interest Accrued (237)	45,142	46,592	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	207,646	210,123	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	1,262,124	41
Total Liabilities and Other Credits	7,256,905	7,485,538	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	8,189,614	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,173,240	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,262,124	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	8,435,364	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,826,698	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	295,620	0	0	0	13
Total Accumulated Provision	2,122,318	0	0	0	
Net Utility Plant	6,313,046	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,725,343				1,725,343	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	138,533				138,533	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,020				9,020	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	147,553	0	0	0	147,553	13
Debits during year						14
Book cost of plant retired	34,047				34,047	15
Cost of removal	12,151				12,151	16
Other debits (specify):						17
					0	18
Total debits	46,198	0	0	0	46,198	19
Balance end of year (110.1)	1,826,698	0	0	0	1,826,698	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.12%					22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	26,758				26,758	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	268,862				268,862	10
Total credits	295,620	0	0	0	295,620	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	295,620	0	0	0	295,620	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	2.12%					20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	14,848	14,848	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	14,848	14,848	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 DEBT	4,238	428	28,983	1
REFINANCE OF DEBT	1,147	428	1,825	2
Total			30,808	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,876,158	1
Changes during year (explain):		2
Balance end of year	<u>1,876,158</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS	08/01/1995	08/01/2015	5.90%	1,775,000	1
Total Bonds (Account 221):				1,775,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	01/01/1989	01/01/2004	4.90%	299,512	1
Total for Account 223				299,512	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	149,720	1
Accruals:		
Charged water department expense	162,133	2
Charged electric department expense		3
Charged sewer department expense	2,586	4
Other (explain):		
NONE		5
Total Accruals and other credits	164,719	
Taxes paid during year:		
County, state and local taxes	149,720	6
Social Security taxes	14,007	7
PSC Remainder Assessment	1,303	8
Other (explain):		
NONE		9
Total payments and other debits	165,030	
Balance end of year	149,409	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1995 MRB	43,105	102,874	104,244	41,735	1
Subtotal	43,105	102,874	104,244	41,735	
Advances from Municipality (223)					
GENERAL OBLIGATION DEBT	3,487	10,477	10,557	3,407	2
Subtotal	3,487	10,477	10,557	3,407	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	46,592	113,351	114,801	45,142	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
RESTRICTED ASSETS (BOND RESERVE, REDEMPTION AND DEPRECIATION)	421,292	2
Total (Acct. 124):	421,292	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	244,991	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	244,991	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER UTILITY FOR PRIOR YEAR JOINT METERING	25,686	12
Total (Acct. 145):	25,686	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	7,050,365	0	0	0	7,050,365	1
Materials and Supplies	14,848	0	0	0	14,848	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,776,020	0	0	0	1,776,020	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	5,289,193	0	0	0	5,289,193	
Net Operating Income	361,703	0	0	0	361,703	7
Net Operating Income as a percent of						
Average Net Rate Base	6.84%	N/A	N/A	N/A	6.84%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
Monona Water Utility

We have compiled the accompanying Annual Report to the Public Service Commission of Arlington Water Utility, an enterprise fund of the City of Monona as of December 31, 2003 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

Madison, Wisconsin
March 11, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,262,124	0	0	0	0	1,262,124	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	1,262,124					1,262,124	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,104,338	1,104,958	1
Total Sales of Water	1,104,338	1,104,958	
Other Operating Revenues			
Forfeited Discounts (470)	8,660	9,183	2
Miscellaneous Service Revenues (471)	35	345	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,453	6,046	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	15,148	15,574	
Total Operating Revenues	1,119,486	1,120,532	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	88,747	89,366	9
Water Treatment Expenses (630-635)	10,714	15,688	10
Transmission and Distribution Expenses (640-655)	104,012	103,406	11
Customer Accounts Expenses (901-904)	16,486	15,472	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	237,158	203,670	14
Total Operation and Maintenance Expenses	457,117	427,602	
Other Operating Expenses			
Depreciation Expense (403)	138,533	160,422	15
Amortization Expense (404-407)		0	16
Taxes (408)	162,133	162,728	17
Total Other Operating Expenses	300,666	323,150	
Total Operating Expenses	757,783	750,752	
NET OPERATING INCOME	361,703	369,780	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,460	159,421	466,576	4
Commercial	317	95,176	224,039	5
Industrial				6
Total Metered Sales to General Customers (461)	2,777	254,597	690,615	
Private Fire Protection Service (462)	68		80,309	7
Public Fire Protection Service (463)	2,803		323,070	8
Other Sales to Public Authorities (464)	26	3,914	10,344	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,674	258,511	1,104,338	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	323,070	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	323,070	
Forfeited Discounts (470):		
Customer late payment charges	8,660	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,660	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	35	7
Total Miscellaneous Service Revenues (471)	35	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,453	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,453	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	15,986	22,503	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	66,298	61,637	7
Operation Supplies and Expenses (623)	403	2,418	8
Maintenance of Pumping Plant (625)	6,060	2,808	9
Total Pumping Expenses	88,747	89,366	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,009	5,858	10
Chemicals (631)	5,406	8,596	11
Operation Supplies and Expenses (632)	457	0	12
Maintenance of Water Treatment Plant (635)	1,842	1,234	13
Total Water Treatment Expenses	10,714	15,688	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,723	6,818	16
Maintenance of Mains (651)	53,536	47,798	17
Maintenance of Services (652)	20,343	24,532	18
Maintenance of Meters (653)	6,499	8,598	19
Maintenance of Hydrants (654)	9,566	14,185	20
Maintenance of Other Plant (655)	3,345	1,475	21
Total Transmission and Distribution Expenses	104,012	103,406	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,548	2,535	22
Accounting and Collecting Labor (902)	13,268	12,534	23
Supplies and Expenses (903)	670	403	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	16,486	15,472	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	93,332	86,690	27
Office Supplies and Expenses (921)	5,306	2,547	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	10,630	3,338	30
Property Insurance (924)	25,000	15,950	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	67,363	63,780	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	22,345	18,330	35
Transportation Expenses (933)	13,182	13,035	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	237,158	203,670	
Total Operation and Maintenance Expenses	457,117	427,602	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		149,409	149,719	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,098	2,080	2
Net property tax equivalent		147,311	147,639	
Social Security		14,007	14,596	3
PSC Remainder Assessment		1,303	1,090	4
Other (specify): SOCIAL SECURITY ALLOCATED TO SEWER		(488)	(597)	5
Total tax expense		162,133	162,728	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197531				3
County tax rate	mills		2.839792				4
Local tax rate	mills		5.645884				5
School tax rate	mills		12.607669				6
Voc. school tax rate	mills		1.346270				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.637146				10
Less: state credit	mills		1.812585				11
Net tax rate	mills		20.824561				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.645884				14
Combined School Tax Rate	mills		13.953939				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.599823				17
Total Tax Rate	mills		22.637146				18
Ratio of Local and School Tax to Total	dec.		0.865826				19
Total tax net of state credit	mills		20.824561				20
Net Local and School Tax Rate	mills		18.030440				21
Utility Plant, Jan. 1	\$	8,189,614	8,189,614				22
Materials & Supplies	\$	14,848	14,848				23
Subtotal	\$	8,204,462	8,204,462				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,204,462	8,204,462				26
Assessment Ratio	dec.		1.010000				27
Assessed Value	\$	8,286,507	8,286,507				28
Net Local & School Rate	mills		18.030440				29
Tax Equiv. Computed for Current Year	\$	149,409	149,409				30
Tax Equivalent per 1994 PSC Report	\$	144,070					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	149,409					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	90,311		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	92,550		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	34,106		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	216,967	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	133,348		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	220,422		17
Diesel Pumping Equipment (326)	20,718		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	374,488	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,552		23
Total Water Treatment Plant	2,552	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			90,311	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			92,550	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			34,106	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	216,967	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			133,348	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			220,422	17
Diesel Pumping Equipment (326)			20,718	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	374,488	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,552	23
Total Water Treatment Plant	0	0	2,552	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	523,288		26
Transmission and Distribution Mains (343)	5,681,924	207,113	27
Fire Mains (344)	0		28
Services (345)	461,420	30,243	29
Meters (346)	207,766	10,951	30
Hydrants (348)	376,345	28,249	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,250,743	276,556	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,131		34
Office Furniture and Equipment (391)	1,945	531	35
Computer Equipment (391.1)	42,370	2,710	36
Transportation Equipment (392)	147,515		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	30,643		39
Laboratory Equipment (395)	790		40
Power Operated Equipment (396)	39,972		41
Communication Equipment (397)	3,699		42
SCADA Equipment (397.1)	64,078		43
Miscellaneous Equipment (398)	12,721		44
Other Tangible Property (399)	0		45
Total General Plant	344,864	3,241	
Total utility plant in service directly assignable	8,189,614	279,797	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,189,614	279,797	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			523,288	26
Transmission and Distribution Mains (343)	26,282	(1,129,141)	4,733,614	27
Fire Mains (344)			0	28
Services (345)	300		491,363	29
Meters (346)	2,965	(91,695)	124,057	30
Hydrants (348)	4,500	(41,288)	358,806	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	34,047	(1,262,124)	6,231,128	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,131	34
Office Furniture and Equipment (391)			2,476	35
Computer Equipment (391.1)			45,080	36
Transportation Equipment (392)			147,515	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			30,643	39
Laboratory Equipment (395)			790	40
Power Operated Equipment (396)			39,972	41
Communication Equipment (397)			3,699	42
SCADA Equipment (397.1)			64,078	43
Miscellaneous Equipment (398)			12,721	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	348,105	
Total utility plant in service directly assignable	34,047	(1,262,124)	7,173,240	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	34,047	(1,262,124)	7,173,240	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		1,129,141	1,129,141 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)		91,695	91,695 30
Hydrants (348)		41,288	41,288 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	1,262,124	1,262,124
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	1,262,124	1,262,124
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	1,262,124	1,262,124

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			24,853	24,853	1
February			22,069	22,069	2
March			22,883	22,883	3
April			23,014	23,014	4
May			26,064	26,064	5
June			26,936	26,936	6
July			27,152	27,152	7
August			34,302	34,302	8
September			30,878	30,878	9
October			24,323	24,323	10
November			21,413	21,413	11
December			22,631	22,631	12
Total annual pumpage	0	0	306,518	306,518	
Less: Water sold				258,511	13
Volume pumped but not sold				48,007	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				11,540	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				11,540	19
Volume pumped but unaccounted for				36,467	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,618	23
Date of maximum: 9/9/2003					24
Cause of maximum:					25
Flushing mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				513	26
Date of minimum: 5/10/2003					27
Total KWH used for pumping for the year				566,760	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	5211 SCHLUTER ROAD	6210 BRIDGE RD	6500 RAYWOOD ROAD	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE - NORTHWESTERN	LAYNE - NORTHWESTERN	LAYNE - NORTHWEST	5
Year Installed	1955	1959	1969	6
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,300	1,600	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US MOTOR	GENERAL ELECTRIC	10
Year Installed	1992	1994	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1955	1958	1968	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	20	10	10	10
				11
Total capacity in gallons (actual)	208,000	122,000	500,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NEW TOWER	OLD TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	4
			5
Year constructed	1983	1957	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	192	192	10
Total capacity in gallons (actual)	400,000	100,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	1.500	479	0	0	0	479	1
A	T	2.000	320	0	0	0	320	2
M	T	2.000	709	0	0	0	709	3
A	T	3.000	392	0	0	0	392	4
P	T	4.000	100	17	17	0	100	5
A	T	6.000	15,649	0	0	0	15,649	6
M	T	6.000	51,725	149	149	0	51,725	7
P	T	6.000	1,783	0	0	0	1,783	8
A	T	8.000	8,234	0	0	0	8,234	9
M	T	8.000	88,359	31	31	0	88,359	10
P	T	8.000	6,721	0	0	0	6,721	11
A	T	10.000	4,164	0	0	0	4,164	12
M	T	10.000	9,025	0	0	0	9,025	13
M	T	12.000	18,268	3,444	2,474	0	19,238	14
M	T	14.000	6,629	0	0	0	6,629	15
Total Within Municipality			212,557	3,641	2,671	0	213,527	
Total Utility			212,557	3,641	2,671	0	213,527	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,252	0	0	0	2,252		1
M	1.000	145	0	0	0	145		2
M	1.500	54	3	3	0	54		3
M	2.000	49	2	0	0	51		4
M	3.000	17	0	0	0	17		5
M	4.000	15	0	0	0	15		6
M	6.000	21	0	0	0	21		7
M	8.000	12	0	0	0	12		8
Total Utility		2,565	5	3	0	2,567	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,971	78	60	0	1,989	64	1
0.750	726	0	3	0	723	2	2
1.000	135	16	4	0	147	4	3
1.500	91	0	3	0	88	2	4
2.000	55	4	3	0	56	3	5
3.000	9	0	0	0	9	0	6
4.000	1	0	0	0	1	0	7
Total:	2,988	98	73	0	3,013	75	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,852	91	0	8	0	38	1,989	1
0.750	588	46	0	0	0	89	723	2
1.000	13	76	0	5	0	53	147	3
1.500	0	60	0	5	0	23	88	4
2.000	0	33	0	8	0	15	56	5
3.000	0	5	0	0	0	4	9	6
4.000	0	1	0	0	0	0	1	7
Total:	2,453	312	0	26	0	222	3,013	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	334	9	9		334	2
Total Fire Hydrants	334	9	9	0	334	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	337
Number of distribution system valves end of year:	810
Number of distribution valves operated during year:	115

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 620 - Operation labor decreased due to extensive equipment repairs completed in 2001 resulting in improved operations in future years.

Account 924 - Insurance expense increased due to an increase of 50% in property insurance premiums and 12% in worker's compensation premiums. This was anticipated and budgeted by management.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

All adjustments are to reclassify plant as contributed plant.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

All adjustments are to reclassify plant as contributed plant.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All additions were financed by the utility.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

All additions were financed by the utility.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Due to time constraints of utility employees, less than on half of the distribution valves were tested.
